

**CHAPTER 69-09-05.1**  
**ACCOUNTING PRACTICES**

Section

69-09-05.1-01	Accounting Practices - Rate-Regulated Telecommunications Companies
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69-09-05.1-05	Accounting Practices - Allowance for Funds Used During Construction for Rate-Regulated Electric Companies

**69-09-05.1-01. Accounting practices - Rate-regulated telecommunications companies.** The system of accounts used by all North Dakota telecommunications companies subject to rate regulation by the commission shall conform to the uniform system of accounts set forth in title 47, Code of Federal Regulations, part 32, prescribed by the federal communications commission by order of May 1, 1986, which is adopted by reference.

**History:** Effective March 1, 1988; amended effective August 1, 1994.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 49-02-12

**69-09-05.1-02. Accounting practices - Rate-regulated gas companies.** The system of accounts used by all North Dakota natural gas distribution companies subject to rate regulation by the commission must conform to the uniform system of accounts set forth in title 18, Code of Federal Regulations, part 201, prescribed by the federal energy regulatory commission.

**History:** Effective July 1, 2008.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 49-02-12

**69-09-05.1-03. Accounting practices - Rate-regulated electric companies.** The system of accounts used by all North Dakota electric companies subject to rate regulation by the commission must conform to the uniform system of accounts set forth in title 18, Code of Federal Regulations, part 101, prescribed by the federal energy regulatory commission.

**History:** Effective July 1, 2008.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 49-02-12

**69-09-05.1-04. Accounting practices - Allowance for funds used during construction for rate-regulated gas companies.** A North Dakota natural gas distribution company subject to rate regulation by the commission may not capitalize allowance for funds used during construction (AFUDC) as prescribed in

title 18, Code of Federal Regulations, part 201, for projects costing less than ten thousand dollars and taking less than thirty days to complete.

**History:** Effective July 1, 2008.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 49-02-12

**69-09-05.1-05. Accounting practices - Allowance for funds used during construction for rate-regulated electric companies.** A North Dakota electric company subject to rate regulation by the commission may not capitalize allowance for funds used during construction (AFUDC) as prescribed in title 18, Code of Federal Regulations, part 101, for projects costing less than ten thousand dollars and taking less than thirty days to complete.

**History:** Effective July 1, 2008.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 49-02-12